

## 90 - 590 MAINE HEALTH DATA ORGANIZATION

## Chapter 300: UNIFORM REPORTING SYSTEM FOR HOSPITAL FINANCIAL DATA

SUMMARY: This Chapter contains the provisions for: the identification of those entities required to file financial data; data content, format, medium; submission schedule; reporting standards; and compliance.

## 1. Definitions.

- A. Affiliate of or affiliated with. "Affiliate of or affiliated with" refers to a person, organization or entity who directly or indirectly controls or is controlled by, or is under common control with, the person specified.
- B. Audited financial statement. "Audited financial statement" means the fiscal report issued annually by a parent entity or hospital that has received an independent audit of its financial statements by an independent public accountant in accordance with generally accepted accounting principles.
- C. Generally accepted accounting principles. "Generally accepted accounting principles" means accounting principles and financial statement presentation using standards adopted by the Financial Accounting Standards Board in a format approved by the American Institute of Certified Public Accountants.
- D. Health care facility. "Health care facility" means a public or private, proprietary or not-for-profit entity or institution providing health services including but not limited to an independent radiological services center licensed under 22 M.R.S.A., chapter 160, a health care facility licensed under 22 M.R.S.A., chapter 405 or certified under chapter 405-D, a federally qualified health center or rural health clinic certified by the Division of Licensing and Certification within the Department of Health and Human Services, a home health care provider licensed under 22 M.R.S.A., chapter 419, chapter 1665, a hospice provider licensed under 22 M.R.S.A., chapter 1681, a community rehabilitation program licensed under 20-A M.R.S.A., chapter 701, a state institution as defined under 34-B M.R.S.A., chapter 1 and a mental health facility licensed under 34-B M.R.S.A., chapter 1.
- E. Hospital. "Hospital" means any acute care institution required to be licensed pursuant to 22 M.R.S.A., chapter 405.

- F. MHDO. "MHDO" means the Maine Health Data Organization.
  - G. M.R.S.A. "M.R.S.A." means Maine Revised Statutes Annotated.
  - H. Operating expenses. "Operating expenses" mean costs incurred in the day to day operation of the parent entity or hospital.
  - I. Parent entity. A "parent entity" means the organization or corporation that has control, directly or indirectly through majority ownership, affiliation, contract or membership of a hospital and/or any affiliated health care facility. A parent entity may be an individual hospital or, as a parent of a health care facility, considered a health care facility.
  - J. Payer. "Payer" means any person, entity, facility, insurer or government agency that reimburses a hospital for all or part of a patient's incurred charges.
  - K. Revenue. "Revenue" means the standard charges or the regular rates established by the hospital for services rendered to its patients. Charges should be uniformly applied to all patients for similar services irrespective of the payer.
  - L. Subsidiary. "Subsidiary" means a corporation, partnership, association or similar organization in which the parent entity owns or controls either directly or indirectly the majority of the activities, management, assets and/or stock.
  - M. Unconsolidated functions. "Unconsolidated functions" mean those functions undertaken by the parent and hospital entity, including all departments and units regardless of geographic location, which are under the direct control and management of the parent entity or hospital when presented in accordance with generally accepted accounting principles.
2. Format and content of financial data to be filed with the MHDO.
- A. Every parent entity shall file with the MHDO individually and for its Maine hospital(s), subsidiaries and/or affiliated health care facilities the following:
    - (1) Copy of its annual audited consolidated financial statements that include a balance sheet, income statement, statement of changes in net assets, and cash flow statements with accompanying supplemental information.

- (2) Copy of its consolidating schedules for all entities to include a consolidating balance sheet, income statement, changes of net assets, and cash flow statements.
  - (3) Copy of its individual hospital(s) audited financial statements with additional accompanying supplemental information including details/schedule of revenue by inpatient and outpatient charges; and the deductions from revenue.
  - (4) Copy of its individual hospital(s) original as filed Medicare cost report for the annual fiscal year.
- B. Every parent entity and hospital shall annually complete a MHDO Standardized Accounting Template, as presented in Appendix A, for its unconsolidated functions. The data contained in the standardized accounting template shall be derived from the parent entity or hospital's most recently completed fiscal year.

The templates shall be available for completion on the MHDO's web site (<http://www.maine.gov/mhdo>). Access to the template shall be restricted via a user name and password assigned to the person designated for certification under Section 5.

### 3. Schedule for filing.

Every parent entity, or any other person as defined under section 1, required to file data with the MHDO in accordance with 22 M.R.S.A. §8709, shall file with the MHDO all required financial and supplemental data annually, not later than six months after its most recent fiscal year end in accordance with the following schedule:

| <b>Fiscal Year End Date</b> | <b>Filing Deadline</b> |
|-----------------------------|------------------------|
| January 31                  | July 31                |
| February 28                 | August 31              |
| March 31                    | September 30           |
| April 30                    | October 31             |
| May 31                      | November 30            |
| June 30                     | December 31            |

|              |             |
|--------------|-------------|
| July 31      | January 31  |
| August 31    | February 28 |
| September 30 | March 31    |
| October 31   | April 30    |
| November 30  | May 31      |
| December 31  | June 30     |

4. Standards for data; notification; response.

- A. Upon submission, each parent entity or hospital's electronic file(s) of the MHDO Standardized Accounting Template(s) shall be reviewed by the MHDO for comparison to the submitted audited financial statements and cost reports.
- B. Upon completion of the review, the MHDO will promptly notify each parent entity or hospital if discrepancies are found in the submitted data. The notification will specify the data fields and lines in the template which appear to be in conflict with financial data submitted.
- C. Upon receipt of the notification, each parent entity or hospital shall respond to the MHDO within 30 days with corrected data or with information clarifying the discrepancies.

5. Certification.

The Chief Financial Officer or appropriate responsible official of the parent entity or hospital shall attest to the correctness and accuracy of all data and documents submitted to the MHDO as required by this chapter.

6. Public access.

Information collected, processed and/or analyzed under this rule shall be released to the public in accordance with 22 M.R.S.A. §8707, sub-§§1 and 4 and Code of Maine Rules 90-590, Chapter 120: Release of Information to the Public. The MHDO may initiate studies and/or analyses of financial data submitted and merge it with clinical data as defined in 22 M.R.S.A. §8708.

7. Compliance.

The failure to file financial data in accordance with the provisions of this Chapter may be considered a violation under 22 M.R.S.A. §8705-A.

STATUTORY AUTHORITY: 22 M.R.S.A., Sections 8704 (4) and 8709

EFFECTIVE DATE: May 17, 2000

AMENDED: February 28, 2006  
October 3, 2010

## Appendix A

### MHDO Standardized Accounting Template

| Line | Field Name                               | Definition   |
|------|--|--|
| 1    | Responsible Individual                   | Name of individual completing the template.  |
| 2    | Parent or Hospital Name                  | Name of parent entity or hospital.   |
| 3    | Parent or Hospital Location              | City/town location of parent entity or hospital.   |
| 4    | Year                                     | Current fiscal year end date of parent entity or hospital.   |
| 5    | <b>BALANCE SHEET, UNRESTRICTED FUNDS</b> | Heading.   |
| 6    | CURRENT ASSETS                           | Heading. Short-term resources (i.e., those expected to be converted to cash or used within one year).  |
| 7    | Cash and Investment                      | Cash, cash equivalents (money market funds) and short-term investments (marketable securities) listed under current assets and not restricted by external (donor or grantor) or internal (board or trustee) designations.  |
| 8    | Current Assets Whose Use Is Limited      | Cash, cash equivalents (money market funds) and short-term investments (marketable securities) limited internally without clear distinction between being board-designated or trustee-held, listed under current assets.   |
| 9    | RECEIVABLES                              | Heading.   |
| 10   | Net Patient Accounts Receivable          | Patient accounts receivable, reported net of provisions for bad debt/uncollectible accounts and contractual allowances.  |
| 11   | Due from Affiliates                      | Current portion of receivables due from affiliated entities. Includes also notes receivable from/loans or advances to affiliated entities. Amounts of \$100,000 or greater, individually or in aggregate must be identified by entity name and amount.   |
| 12   | Third Party Settlements Receivable       | Current portion of final settlements from third-party payers due to the hospital.  |
| 13   | Other Accounts Receivable                | Includes other receivables not related to patient services, third party receivables or amounts due from affiliates. Includes amounts due from restricted funds. Does not include grants or pledges receivable if their purpose is restricted by external stipulations (by donors or grantors). |
| 14   | Inventory                                | Supplies used to run the organization and provide services.  |
| 15   | Other Current Assets                     | All other current assets not listed above, including prepaid expenses and deposits.  |
| 16   | Total Current Assets                     | Sum of all short-term resources (lines 7 through 15).  |
| 17   | NON-CURRENT ASSETS                       | Heading. Long-term resources (i.e., those not expected to be converted to cash or used within one year).   |
| 18   | Line intentionally left blank            |  |

| Line | Field Name                                    | Definition   |
|------|---|--|
| 19   | Trustee-held Investments                      | Non-current portion of assets whose use is limited designated as trustee held. Includes investments or assets held under a contractual arrangement with an outside party other than a donor/grantor; these include funds held by a trustee, debt service reserve funds, bond and mortgage sinking funds. Trustee-held investments are contractually obligated for the purpose specified and are not available to fulfill other obligations of the hospital.  |
| 20   | Board-Designated and Undesignated Investments | Non-current portion of assets whose use is limited by the Board of Trustees (i.e., internally designated) and any undesignated long-term investments. Includes assets set aside for capital improvements/acquisitions, funded depreciation and assets functioning as endowments. These fund designations can be revoked by Board decree and used to meet other obligations of the parent entity or hospital if necessary (these funds are discretionary). Include in here "beneficial interest in net assets of parent" unless the amounts are clearly donor restricted. |
| 21   | Due From Affiliates                           | Non-current portion of receivables due from affiliated entities, reported as notes receivable from/loans or advances to affiliated entities. Amounts of \$100,000 or greater, individually or in aggregate must be identified by entity name and amount.   |
| 22   | Investment in Affiliates                      | Amounts recorded as equity investments (i.e., less than 50% share). Includes amount listed as goodwill/intangible assets for the purchase of another entity (e.g., a physician practice). Amounts of \$100,000 or greater, individually or in aggregate must be identified by entity name and amount.  |
| 23   | Other Non-current Assets                      | All other non-current assets not listed above, including amounts due from restricted funds; deposits; other non-current unrestricted receivables; deferred financing costs (e.g., bond issuance costs) and deferred charges; pension and insurance obligations or retirement programs; cash surrender value of life insurance; organization costs, etc.  |
| 24   | Gross Property, Plant & Equipment (PP & E)    | Gross value of land, buildings, equipment, construction in progress, and capitalized leases.   |
| 25   | Accumulated Depreciation                      | Includes depreciation of plant, property & equipment and amortization of capitalized leases.   |
| 26   | Net Property, Plant & Equipment               | Gross plant, property & equipment minus accumulated depreciation (line 24 minus line 25).  |
| 27   | Total Non-current Assets                      | All long-term assets (lines 19 through 23, plus line 26).  |
| 28   | Total Unrestricted Assets                     | All current and non-current assets not restricted externally by donors or grantors (line 16 plus 27).  |
| 29   | CURRENT LIABILITIES                           | Heading. Short-term obligations (i.e., those expected to be due within one year).  |
| 30   | Current Long Term Debt (LTD)                  | Current portion of long-term debt/bonds payable and capital leases; does not include notes payable, lines of credit or other short-term obligations.   |
| 31   | Accounts Payable + Accrued Expenses           | Includes accounts payable, accrued salaries, wages, payroll taxes, interest, vacation (earned time) and other accrued liabilities.   |
| 32   | Estimated Third-Party Settlements             | Current portion of amounts received from third party payers which the hospital expects to be due back to third parties in the current year (i.e., amounts received from third parties in the past may be in excess of allowable amounts and may therefore be paid back to third parties or else resolved favorably and recognized as revenue in the future).   |

| Line | Field Name                                     | Definition   |
|------|--|--|
| 33   | Due to Affiliate                               | Current amounts owed to related entities. Amounts of \$100,000 or greater, individually or in aggregate must be identified by entity name and amount.  |
| 34   | Other Current Liabilities                      | All other current liabilities, including amounts due to restricted funds; notes payable (unless owed to affiliated entity); lines of credit; deferred gift annuities; construction payable; current portion of self insurance funds, pension costs and post-retirement health benefits; current portion of deferred revenue, etc.                                  |
| 35   | Total Current Liabilities                      | All short-term obligations (lines 30 through 34).  |
| 36   | NON-CURRENT LIABILITIES                        | Heading. Long-term obligations (i.e., those not due within one year).  |
| 37   | Long-term debt                                 | Non-current portion of long-term debt, capital leases and mortgage notes payable.  |
| 38   | Estimated Third Party Settlements              | Non-current portion of amounts received from third party payers which the hospital expects to be due back to third parties (i.e., amounts received from third parties in the past may be in excess of allowable amounts and may therefore be paid back to third parties or else resolved favorably and recognized as revenue in the future).                       |
| 39   | Due to Affiliate                               | Non-current amounts owed to related entities. Amounts of \$100,000 or greater, individually or in aggregate must be identified by entity name and amount.  |
| 40   | Self-Insurance Fund                            | Includes self-insurance, reserve for professional liability or workers' compensation.  |
| 41   | Accrued Pension & Post-Retiree Health Benefits | Non-current amounts of accrued pension and post-retirement health benefits.  |
| 42   | Other Non-current Liabilities                  | All other non-current liabilities including amounts due to restricted funds, notes payable (unless owed to affiliated entity), deferred gift annuities, construction payable, deferred revenue, etc.   |
| 43   | Total Non-current Liabilities                  | Sum of all long-term obligations (lines 37 through 42).  |
| 44   | Fund Balance-Unrestricted                      | Includes all net assets that are not temporarily or permanently restricted by donor or grantor stipulations. Also includes funded depreciation.  |
| 45   | Total Liabilities and Equity                   | Sum of all liabilities and net assets (fund balance) not restricted externally by donors or grantors (lines 35 plus 43 plus 44).   |
| 46   | RESTRICTED FUNDS                               | Heading. Includes accounts with external (donor or grantor) stipulations.  |
| 47   | Cash and Investments                           | Includes cash and investments restricted by donor or grantor.  |
| 48   | Receivables                                    | Pledges and grants receivable restricted by donor or grantor and amounts due from general (unrestricted) fund.   |
| 49   | Other Assets                                   | Assets other than cash, investments and receivables restricted by donor or grantor.  |
| 50   | Total Restricted Assets                        | Sum of all restricted assets (lines 47 through 49). Check that restricted assets equal restricted liabilities and net assets (line 50 equals line 56).   |
| 51   | LIABILITIES AND EQUITY                         | Heading.   |
| 52   | Total Liabilities                              | Amounts due to the general fund and any liabilities whose purpose is restricted. If temporarily and permanently restricted liabilities and net assets are less than restricted assets, remove the amount necessary to balance restricted assets from unrestricted current liabilities (from other current liabilities if enough, otherwise from accrued expenses). |

| Line | Field Name  | Definition   |
|------|---|--|
| 53   | Temporarily Restricted Net Assets                 | Funds temporarily restricted by donor or grantor stipulations. Includes funds called specific purpose; property, plant and replacement; or term endowment funds.   |
| 54   | Permanently Restricted Net Assets                 | Funds permanently restricted by donor or grantor stipulations, also called permanent endowment funds.  |
| 55   | Total Restricted Fund Balance                     | Sum of temporarily and permanently restricted net assets (lines 53 through 54).  |
| 56   | Total Restricted Liabilities and Equity           | Sum of restricted liabilities and temporarily and permanently restricted net assets (line 52 plus 55). Restricted assets equal restricted liabilities and net assets (line 50 equals line 55).   |
| 57   | <b>INCOME STATEMENT</b>                           | Heading.   |
| 58   | Gross Inpatient Service Revenue                   | Total Inpatient Revenues before deductions.  |
| 59   | Gross Outpatient Service Revenue                  | Total Outpatient Revenues before deductions.   |
| 60   | Gross Patient Service Revenue (GPSR)              | Total inpatient and outpatient revenues before deductions.   |
| 61   | DEDUCTIONS  | Heading.   |
| 62   | Free Care (Charity Care)                          | Amount of charges provided for charity care.   |
| 63   | Bad Debt (Provision for Bad Debts)                | The estimate of Patient Accounts Receivable that will not be collected.  |
| 64   | Contractuals                                      | Includes discounts to third parties (Medicare, Medicaid, Blue Cross, commercial insurers, etc.) and employees. Record this net of changes in estimated settlements from prior years, which goes on the next line. The total of 64 plus 65 should equal total contractual adjustments.  |
| 65   | Changes in prior year estimated/final settlements | If impact on Net Patient Service Revenue is favorable, record this as a negative number (reduction in revenue deduction); if unfavorable, record a positive number.  |
| 66   | Net Patient Service Revenue                       | Gross patient service revenue minus deductions for free care, bad debt and contractuals (line 60 minus 62+63+64+65).   |
| 67   | Other Operating Revenue                           | Include any other operating revenue from non-patient sources (e.g., garage revenue, cafeteria revenue, rental income), usually reported as other operating revenue and assets released from restriction for operations.  |
| 68   | Total Operating Revenue                           | Sum of net patient service revenue and other operating revenue (line 66 plus 67).  |
| 69   | OPERATING EXPENSES                                | Heading.   |
| 70   | Depreciation and Amortization                     | Includes amounts listed as depreciation and amortization.  |
| 71   | Interest  | Includes all interest expense. If the hospital has no long-term debt, enter zero.  |
| 72   | Advertising Expenses                              | Total advertising expenses, including allowable and unallowable costs using the definitions as specified in the most current version of the <i>Centers for Medicare &amp; Medicaid Services, Provider Reimbursement Manual</i> and found at the MHDO website at <a href="http://www.maine.gov/mhdo/healthweb">www.maine.gov/mhdo/healthweb</a> (line 73 plus line 74). |
| 73   | Allowed Advertising Expenses                      | Allowable advertising costs using the definitions as specified in the most current version of the <i>Centers for Medicare &amp; Medicaid Services, Provider Reimbursement Manual</i> and found at the MHDO website at <a href="http://www.maine.gov/mhdo/healthweb">www.maine.gov/mhdo/healthweb</a> .   |
| 74   | Non-allowed Advertising Expenses                  | Unallowable advertising costs using the definitions as specified in the most current version of the <i>Centers for Medicare &amp; Medicaid Services, Provider Reimbursement Manual</i> and found at  |

| Line | Field Name   | Definition  |
|------|--|---|
|      |  | the MHDO website at <a href="http://www.maine.gov/mhdo/healthweb">www.maine.gov/mhdo/healthweb</a> .  |
| 75   | Salaries and Benefits                                | Total salaries and benefits paid for personnel services, including full-time, part-time, local tenums, contracted, permanent, and temporary personnel.  |
| 76   | Other Operating Expenses                             | Includes all operating expenses other than depreciation/amortization, interest, advertising, salaries & benefits, and bad debt.   |
| 77   | Total Operating Expenses                             | Includes depreciation, interest, advertising, salaries & benefits, and all other operating expenses. (Note: Amount will be less than reported on income statement by amount of bad debt.)                         |
| 78   | Net Operating Income                                 | Total operating revenue minus total operating expense (line 68 minus 77).   |
| 79   | NONOPERATING REVENUE                                 | Heading. Includes all gains/losses due to activities relating to the mission of the hospital.   |
| 80   | Interest and Dividends                               | Includes dividend income; interest income from and realized gains/losses on sale of unrestricted investments; and unrestricted income on restricted assets.   |
| 81   | Realized Gains/losses on sales of securities         | Includes realized gains and losses on investments which accrue to the unrestricted fund; omit realized gains and losses accruing to restricted funds (see changes in net assets).                                 |
| 82   | Permanently impaired security write downs            | Includes unrealized losses deemed other than temporary by management, and taken out of income.  |
| 83   | Total investment income                              | Sum of lines 80 through 82.   |
| 84   | Gains/losses on joint ventures/equity investments    | Includes gains or losses on the sale of fixed assets and gains/losses from equity investments and joint ventures.   |
| 85   | Permanently impaired write-downs of other asset      | Includes write-downs of assets deemed not worth their historical cost value, other than marketable securities.  |
| 86   | Other Non-Operating Revenues (gifts, bequests, etc.) | Mostly contributions, gifts, bequest, although may include the "other" category.  |
| 87   | Total Non-Operating Revenue                          | Sum of lines 83 through 86.   |
| 88   | Excess of Revenue Over Expenses                      | Net operating income plus non-operating revenue (line 78 plus 87).  |
| 89   | Extraordinary Gains (Losses)                         | Generally related to extraordinary gains/losses from advance extinguishment of debt.  |
| 90   | Total Surplus/Deficit                                | Line 88 plus line 89.   |
| 91   | <b>CHANGES OF NET ASSETS</b>                         | Heading.  |
| 92   | Net assets released for restrictions - capital       | Includes transfers from restricted funds for capital and direct capital donations.  |
| 93   | Unrealized Gains (Losses) on Investments             | Use the number in the statement of changes in unrestricted net assets; avoid using a total unrealized gain/loss that would include those accruing to restricted funds.  |
| 94   | Minimum Pension Liability Adjustment                 | Occurs when market value of pension assets drops below a minimum level relative to the value of benefits.   |
| 95   | Transfers from (to) Affiliates                       | Generally disclosed in statement of changes in net assets; may be reported as non-operating expenses. Amounts of \$100,000 or greater, individually or in aggregate must be identified by entity name and amount. |

| Line | Field Name  | Definition   |
|------|---|--|
| 96   | Mergers   | Cash impact of mergers.  |
| 97   | Consolidations with Support Organizations                           | Value of assets held on hospitals behalf by other organizations.   |
| 98   | Other Changes   | Include accounting policy changes and other non-income transactions not specifically identified above, that affect unrestricted net assets.  |
| 99   | Total Change in Unrestricted Net Assets                             | Sum of lines 90 through 98.  |
| 100  | <b>STATEMENT OF CASH FLOWS</b>                                      | Heading.   |
| 101  | CASH GENERATED FROM OPERATING ACTIVITIES                            | Heading.   |
| 102  | Total Surplus/Deficit   | Line 90.   |
| 103  | Non-cash Expenses (Revenues)  | Includes non-cash items affecting the total surplus number, such as depreciation and amortization expenses, gains/losses on equity investments, gain/loss on sale of assets, realized gain on sale of investments, and gains/losses associated with extraordinary items. Do not include any adjustments for restricted accounts or for items not included in the total surplus number (e.g., unrealized gains, accounting policy changes, etc.). |
| 104  | Funds from Operations   | Lines 102 plus 103.  |
| 105  | Decrease/Increase Current Assets Limited Use                        | Prior year minus current year current portion of assets whose use is limited (Change in line 8).   |
| 106  | Decrease/Increase Accounts Receivable                               | Prior year minus current year current portion of patient accounts and other receivables excluding 3rd party and affiliate receivables (Change in lines 10 and 13).   |
| 107  | Decrease/Increase Affiliate Receivable                              | Prior year minus current year current portion of affiliate receivable (Change in line 11).   |
| 108  | Decrease/Increase 3rd Party Receivable                              | Prior year minus current year current portion of 3rd party receivables (Change in line 12).  |
| 109  | Decrease/Increase Inventory   | Prior year minus current year current portion of inventories (Change in line 14).  |
| 110  | Decrease/Increase Other Current Assets                              | Prior year minus current year of other current assets (Change in line 15).   |
| 111  | Increase/Decrease Accounts Payable/Accrued Expenses                 | Current year minus prior year current portion of Accounts Payable and Accrued Expenses (Change in line 31).  |
| 112  | Increase/Decrease 3rd Party Settlement                              | Current year minus prior year current portion of 3rd party receivables (Change in line 32).  |
| 113  | Increase/Decrease Due to Affiliates                                 | Current year minus prior year current portion of due to affiliates (Change in line 33).  |
| 114  | Increase/Decrease Other Current Liabilities (except Long Term Debt) | Current year minus prior year of other current liabilities (Change in line 34).  |
| 115  | Other Non-cash Expenses (Revenues)                                  | Includes non-cash items affecting the total surplus number not already identified. Completion of this field requires an explanation.   |
| 116  | Cash from Working Capital   | Sum of lines 105 through 115.  |
| 117  | Cash from Operating Activities                                      | Sum of funds from operations and cash from working capital (line 104 plus 116).  |
| 118  | CASH FROM INVESTING ACTIVITIES                                      | Heading. Investing activities include changes in non-current assets.   |

| Line | Field Name  | Definition  |
|------|---|---|
| 119  | Decrease/Increase Board Designated Investment   | Prior year minus current year balance of board designated and undesignated investments (Change in line 20).   |
| 120  | Decrease/Increase Trustee Held Investment   | Prior year minus current year balance in trustee-held investments (Change in line 19). All unrealized gains and losses go into line 119.  |
| 121  | Decrease/Increase Due From Affiliates   | Prior year minus current year non-current portion of due from affiliates (Change in line 21).   |
| 122  | Decrease/Increase Affiliate Investments   | Prior year minus current year non-current portion of investment in affiliates (Change in line 22). Gains/losses in equity of affiliate should be added/subtracted. Also, if amortization amount is available for any goodwill/intangible assets included in "affiliate investments," subtract amortization amount and report on line 126.   |
| 123  | Decrease/Increase Other Non-Current Assets  | Prior year minus current year of other non-current assets (Change in line 23). If amortization amounts available for assets included in "other non-current assets," subtract amortization amounts and report on line 126.   |
| 124  | Decrease/Increase Gross Plant Property & Equipment (PP&E)   | Insert amount reported on cash flow statement, reported as purchase of additions to PP&E or capital expenditures.   |
| 125  | Sale of Fixed Assets  | Proceeds from the sale of fixed assets/plant, property & equipment.   |
| 126  | Other Cash Provided (Used) in Investing Activities  | Includes other cash or non-cash items affecting the total investing activities not already identified. Completion of this field requires an explanation.  |
| 127  | Cash Provided (Used) In Investing Activities  | Sum of lines 119 through 126.   |
| 128  | Cash Position Before Outside Financing Activities   | Sum of lines 117 and 127.   |
| 129  | CASH FROM FINANCING ACTIVITIES  | Heading. Includes changes in long-term debt (include current portion) and non-current liabilities and amounts transferred to/from restricted funds and other entities.  |
| 130  | Issue Long Term Debt (include leases for equipment even if reported as non cash; be sure to add the amount added to PP&E) | Insert amount reported on cash flow statement, reported as proceeds from/issue of long-term debt/bonds payable and capital lease obligations. Do not insert reported proceeds from short-term obligations/notes payable/lines of credit, captured in line 114 (change in other current liabilities).  |
| 131  | Repay Long Term Debt (include Current Long Term Debt)   | Insert amount reported on cash flow statement, reported as payment of long-term debt/bonds payable and capital lease obligations (Amount reported should include change in current portion of long-term debt). Do not insert amounts reported for payment of financing costs/bond issuance costs, which are captured in line 123 (change in other non current assets), or any payment of short-term obligations/notes payable/line of credit, which are captured in line 114 (change in other current liabilities). |
| 132  | Increase/Decrease Third Party Settlement  | Current year minus prior year non-current portion of 3rd party settlements (Change in line 38).   |
| 133  | Increase/Decrease Due to Affiliates   | Current year minus prior year non-current portion of due to affiliates (Change in line 39).   |
| 134  | Increase/Decrease Pension, Self Insurance   | Current year minus prior year non-current portion of accrued pension, self insurance reserves (Change in lines 40 and 41).  |

| Line | Field Name  | Definition   |
|------|---|--|
| 135  | Increase/Decrease other Non-Current Liabilities     | Current year minus prior year of other non-current liabilities (Change in line 42).  |
| 136  | Transfers From (To) Restricted Funds                | Transfers to/from restricted funds from/to general (unrestricted) fund for capital, as reported on line 92.                                    |
| 137  | Transfers From (To) Other Entities                  | Equity transfers from/to other entities, line 95.  |
| 138  | Other Cash Provided (Used ) in Financing Activities | Includes other cash or non-cash items affecting financing activities not already identified. Completion of this field requires an explanation. |
| 139  | Cash Provided (Used) Financing Activities           | Sum of lines 130 through 138.  |
| 140  | Net Change in Cash                                  | Sum of lines 128 and 139.  |